

VOLUNTEER FIRE DEPARTMENT EXAMPLES OF ALLOWABLE EXPENDITURES

Chapter 8, Article 15, Section 8b of the Wet Virginia Code sets forth allowable disbursements of the revenues allocated to volunteer and part volunteer fire companies and departments. Listed below are those allowable disbursements followed by examples of the various types of disbursements:

1. Personal protective equipment, including protective head gear, bunker coats, pants, boots, combination of bunker pants and books, coats and gloves;

Payments for:

- **Suspenders**
 - **Coats**
 - **Helmets**
 - **Bunker Books**
 - **Elkskin Gloves**
 - **Hazmat Suits**
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2. Equipment for compliance with the national fire protection standard for automotive fire apparatus, NFPA-1901;

Payments for the purchase of any equipment that falls under the guidelines of the NFPA - 1901 Standards

3. Compliance with insurance service office recommendations relating to fire departments;

Payments for:

- **Training costs, in that training is one of the prerequisites required in the ratings done by the insurance service office.**
 - **Costs incurred by complying with recommendations made by the insurance service office.**
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4. Rescue equipment, communications equipment and ambulance equipment: *Provided*, That no monies received from the municipal pensions and protection fund or the fire protection fund may be used for equipment for personal vehicles owned or operated by volunteer fire company or department members;

Payments for:

- **Rescue equipment such as fire hoses, jaws of life, air tanks, etc.**
- **Purchase of pagers, two - way radios and accessories**
- **Repairs to pagers and radios**
- **Ambulances and ambulatory supplies**

5. Capital improvements reasonably required for effective and efficient fire protection service and maintenance of the capital improvements;

Payments for:

- **Costs associated with the construction of facilities**
 - **Maintenance and repairs to facilities and equipment**
 - **Purchase of land**
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6. Retirement of debts;

Payments for:

- **Mortgages (building, land, etc.)**
 - **Long-Term loan agreements**
 - **Lease-purchase payments**
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7. Payment of utility bills;

Payments for:

- **Electric service**
 - **Gas service**
 - **Water service**
 - **Telephone service**
 - **Purchase of coal for heating**
 - **Purchase of heating oil**
 - **Phone service**
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8. Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood borne pathogens: *Provided*, that the vaccine shall be purchased through the state immunization program or from the lowest cost vendor available: *Provided however*, that volunteer or part volunteer fire companies and departments shall seek to obtain no cost administration of the vaccinations through local boards of health: *Provided further*, that in the event any volunteer or part volunteer fire company or department is unable to obtain no cost administration of the vaccinations through a local board of health, the company or department shall seek to obtain the lowest cost available for the administration of the vaccinations from a licensed health care provider;

- **Payment for the cost(s) of immunizations, including any laboratory work necessary for the vaccination.**
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9. Any filing fee required to be paid to the legislative auditor's office under section fourteen, article four, chapter twelve of this code relating to sworn statements of annual expenditures submitted by volunteer or part volunteer fire companies or departments that receive state funds or grants;

- **Payment for the \$75.00 filing fee paid to the Joint Committee on Government and Finance**

10. Property/casualty insurance premiums for protection and indemnification against loss or damage or Liability; and

Payment for:

- **Property and/or casualty insurance premiums on a Building and Automobiles. (Board of Risk and Insurance Management or private carrier)**
 - **Workers' Compensation premiums**
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11. Operating expenses reasonable required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage and accounting costs.

Payments for:

- **Gasoline and diesel fuel**
 - **Bank service charges and fees**
 - **Postage costs for mailing utilities, reports, and other items allowed under this code section**
 - **Accounting costs**
 - **Office supplies**
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12. Dues paid to national, state and county associations

Payments for:

- **Any payment made to an association pertaining to fire protection services**



WEST VIRGINIA LEGISLATIVE AUDITOR
POST AUDIT DIVISION